

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

**UNITED STATES OF AMERICA,
Plaintiff,**

॥ ॥ ॥ ॥ ॥ ॥ ॥ ॥

VS.

NO. 6:16-CV-1299

**CERTAIN PROPERTY DESCRIBED IN
ATTACHMENT A,**

con con con con

Defendants,

§

VERIFIED CLAIM OF SMITH COUNTY, TX. et al.

CLAIMANTS, Smith County, Texas, Smith County Emergency Services District #2, and Kilgore College, (“Taxing Authorities”), file this Verified Claim and would show the following:

1. The real property which is the subject of this action and on which this claim is filed is described in the United States' Verified Complaint for Forfeiture in Rem (filed November 16, 2016) and identified as follows:

- (a) Tract 3, Abstract 747, Isaac Norris Survey, APN/Parcel #1000000470003000, Map # 19670/Map Grid N-11.2D;
 - (b) Tract 3A, Abstract 747, Isaac Norris Survey, APN/Parcel #10000007470003010, Map 19670/Map Grid N-11.2D;
 - (c) Tract 4, Abstract 588, Samuel S. Lovett Survey, APN/Parcel #100000058800004000, Map #19650/Map Grid N-11.2D;
 - (d) Tract 4A, Abstract 588, Samuel S. Lovett Survey, APN/Parcel # 100000058800004010, Map # 19650/Map Grid N-11.2 D.

2. Taxing Authorities are units of local government of the State of Texas.
3. This claim is filed by the undersigned attorney as the agent for Claimants and she is duly authorized to assert this claim on their behalf by virtue of a contract between the law firm and the

Claimants for collection of delinquent ad valorem taxes made pursuant to TEX. PROP. TAX CODE ANN. §6.30(c).

4. Taxing Authorities are political subdivisions of the State of Texas authorized to levy and collect ad valorem taxes on the subject property. Any offsets and credits existing against the amounts due will be allowed.

5. Claimants are taxing units as defined by TEX. PROP. TAX CODE ANN. §1.04(12), and as such, levied ad valorem taxes on the subject property for the years and in the amounts appearing below, *exclusive of penalties and interest* :

<u>Property</u>	<u>Acct No.</u>	<u>Tax Year</u>	<u>Base Tax</u>
14.257 Acres Norris Tract 3	100000074700003000	2014-2016	\$44.85
17.367 Acres Norris Tract 3A	100000074700003010	2014-2016	\$54.66
10.778 Acres S. Lovett Tract 4	100000058800004000	2014-2016	\$33.91
7.858 Acres S. Lovett Tract 4A	100000058800004010	2014-2016	\$24.73

Claimants will levy ad valorem taxes on the subject property for 2017 in an amount to be determined. (See Exhibit 1, Tax Statements).

6. Section 32.01 of the Texas Property Tax Code creates a lien which perfects on January 1 of each tax year to the benefit of the Taxing Authorities to secure payment of *all* tax, penalty and interest imposed on the property. Those liens constitute valid, good faith interest in the subject property which are superior to all interest by virtue of TEX. PROP. TAX CODE ANN. §32.05.

7. Claimants reserve the right to amend this claim.

Respectfully Submitted,

LORI GRUVER
ATTORNEY FOR TAXING AUTHORITIES

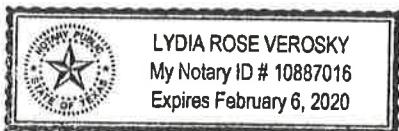
By: /s/ Lori Gruver
LORI GRUVER
State Bar No. 24007283
LINEBARGER GOGGAN
BLAIR & SAMPSON, LLP
P.O. Box 17428
Austin, Texas 78760
(512) 447-6675 (Telephone)
(512) 693-0728 (Facsimile)

STATE OF TEXAS §
§
COUNTY OF TRAVIS §

BEFORE ME, the undersigned authority on this day personally appeared Lori Gruver, who being first duly sworn on oath deposed and said that she is the attorney for the Taxing Authorities as a partner in the law firm of Linebarger Goggan Blair & Sampson, LLP, and as such is authorized to make the foregoing petition on their behalf by virtue of a contract between the law firm and the Taxing Authorities for Collection of delinquent ad valorem taxes made pursuant to TEX. PROP. TAX CODE ANN. §6.30(c), that she has read the foregoing petition, has personal knowledge of each of the allegations set forth therein, and that each of those allegations is true and correct.

/s/ Lori Gruver
LORI GRUVER

SUBSCRIBED AND SWORN TO BEFORE ME, by the said Lori Gruver, this the 2nd day of March, 2017, to certify which witness my hand and seal of office.



/s/ Lydia R. Verosky
NOTARY PUBLIC, State of Texas

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been filed electronically and is to be served by electronic transmission to all parties on the court's electronic mailing matrix on March 2, 2017.

/s/ Lori Gruver
LORI GRUVER



county.tax.office.com

Friday, February 24,
2017

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Account: 100000058800004010

APD: R178020

Location: 0000000C R 371

Legal: ABST A0588 S LOVETT
TRACT 4A (PT 25,225 / SEE A-747 TR 3A)

Owner: TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

Acres: 7.858

Yr Built: 0

Sq Ft: 0

Def. Start: NONE

Def. End: NONE

Roll: R

UDI: 100%

2016 Values

Agriculture 26796

Land Ag Land 1414

2016 Exemptions

AG002 26796

Click on the e-Statement button to view Total Tax Due.

Click on the e-Payment button to make a credit card or eCheck payment.

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	1.20	0.00	1.20	0.07	0.01	0.00	1.28	
2016	212	4.67	0.00	4.67	0.28	0.05	0.00	5.00	
2016	SK	2.47	0.00	2.47	0.15	0.02	0.00	2.64	
2016 Totals		8.34	0.00	8.34	0.50	0.08	0.00	8.92	
2015	2	1.20	0.00	1.20	0.14	0.16	0.22	1.72	
2015	212	4.67	0.00	4.67	0.56	0.61	0.88	6.72	
2015	SK	2.47	0.00	2.47	0.30	0.32	0.46	3.55	
2015 Totals		8.34	0.00	8.34	1.00	1.09	1.56	11.99	
2014	2	1.20	0.00	1.20	0.14	0.30	0.25	1.89	
2014	212	4.67	0.00	4.67	0.56	1.17	0.96	7.36	
2014	SK	2.18	0.00	2.18	0.26	0.55	0.45	3.44	
2014 Totals		8.05	0.00	8.05	0.96	2.02	1.66	12.69	

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Smith County Tax Assessor/Collector

903-590-2920

taxoffice@smith-county.com

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EXHIBIT 1

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Gary B. Barber
Smith County Tax Office
P.O. Box 2011
Tyler, TX 75710-2011
903-590-2920

2016+ Tax Statement

Property Account Number:
100000058800004010

Statement Date: 02/14/2017
Owner: TIDWELL JEREMY
Mailing Address: 130 COYLE ROAD
GILMER TX 75645

Property Location: 0000000 C R 371
Acres: 7.858
Legal Description: ABST A0588 S LOVETT TRACT 4A (PT 25.225 / SEE A-747 TR 3A)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	28,210	0	0	1,414
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	26,796	1,414	0.175000	2.47
SMITH CO EMER SERV#2	26,796	1,414	0.084648	1.20
SMITH COUNTY	26,796	1,414	0.330000	4.67
TOTAL BASE TAX				8.34
PENALTY & INTEREST PRIOR YEARS				0.58 24.68
Total Amount Due				33.60

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$1.80.

↓ Detach ↓
Return With Payment

Property Account Number
100000058800004010

Total Amount Due	\$33.60
-------------------------	----------------

<u>IF PAID IN</u>	<u>AMOUNT DUE</u>
MAR	33.94
APR	34.29
MAY	34.68
JUN	34.99
JUL	36.91
AUG	37.22

Please Make Checks Payable To:

Gary B. Barber

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

EXHIBIT 1

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TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645


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Property Tax Record

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[Locations](#)**Account:** 100000058800004000**Acres:** 10.778**2016 Values**

Agriculture 36753

[Tax Information](#)**APD:** R025944**Yr Built:** 0

Land Ag Land 1940

[Careers](#)**Location:** 0000000C R 371**Sq Ft:** 0**2016 Exemptions****Legal:** ABST A0588 S LOVETT
TRACT 4 (P
T 25.035 AC / SEE A-747 TR
3)**Def. Start:** NONE

AG002 36753

Def. End: NONE**Roll:** R**UDI:** 100%
Owner: TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

[Click on the e-Statement button to view Total Tax Due.](#)
[Click on the e-Payment button to make a credit card or eCheck payment.](#)

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Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	1.64	0.00	1.64	0.10	0.02	0.00	1.76	
2016	212	6.40	0.00	6.40	0.38	0.06	0.00	6.84	
2016	SK	3.40	0.00	3.40	0.20	0.03	0.00	3.63	
2016	Totals	11.44	0.00	11.44	0.68	0.11	0.00	12.23	
2015	2	1.64	0.00	1.64	0.20	0.21	0.31	2.36	
2015	212	6.40	0.00	6.40	0.77	0.83	1.20	9.20	
2015	SK	3.40	0.00	3.40	0.41	0.44	0.64	4.89	
2015	Totals	11.44	0.00	11.44	1.38	1.48	2.15	16.45	
2014	2	1.64	0.00	1.64	0.20	0.41	0.34	2.59	
2014	212	6.40	0.00	6.40	0.77	1.60	1.32	10.09	
2014	SK	2.99	0.00	2.99	0.36	0.75	0.61	4.71	
2014	Totals	11.03	0.00	11.03	1.33	2.76	2.27	17.39	

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Gary B. Barber
Smith County Tax Office
P.O. Box 2011
Tyler, TX 75710-2011
903-590-2920

2016+ Tax Statement

Property Account Number:

100000058800004000

Statement Date: 02/14/2017
Owner: TIDWELL JEREMY
Mailing Address: 130 COYLE ROAD
GILMER TX 75645

Property Location: 0000000 C R 371
Acres: 10.778
Legal Description: ABST A0588 S LOVETT TRACT 4 (P
T 25 035 AC / SEE A-747 TR 3)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	38,693	0	0	1,940
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	36,753	1,940	0.175000	3.40
SMITH CO EMER SERV#2	36,753	1,940	0.084648	1.64
SMITH COUNTY	36,753	1,940	0.330000	6.40
TOTAL BASE TAX				11.44
PENALTY & INTEREST				0.79
PRIOR YEARS				33.84
Total Amount Due				46.07

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$2.47.

↓ Detach ↓
Return With Payment

Property Account Number
100000058800004000

Total Amount Due **\$46.07**

2016 +Tax Statement
02/14/2017

<u>IF PAID IN</u>	<u>AMOUNT DUE</u>
MAR	46.57
APR	47.05
MAY	47.56
JUN	48.04
JUL	50.65
AUG	51.05

Please Make Checks Payable To:

Gary B. Barber

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

EXHIBIT 1

TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

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Property Tax Record

[Tax Online](#)[Vehicles](#)[Locations](#)**Account:** 100000074700003000**Acres:** 14.257**2016 Values**

Agriculture 48617

[Tax Information](#)

Land Ag Land 2566

[Careers](#)**APD:** R026131**Yr Built:** 0**2016 Exemptions****Location:** 0000000C R 371**Sq Ft:** 0

AG002 48617

Legal: ABST A0747 I NORRIS
TRACT 3 (P
T 25.035 AC / SEE A- 588
TR 4)**Def. Start:** NONE**Def. End:** NONE**Roll:** R**UDI:** 100%**Owner:** TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645**New Search**

Click on the e-Statement button to view Total Tax Due.

Click on the e-Payment button to make a credit card or eCheck payment.

Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	2.17	0.00	2.17	0.13	0.02	0.00	2.32	
2016	212	8.47	0.00	8.47	0.51	0.08	0.00	9.06	
2016	SK	4.49	0.00	4.49	0.27	0.04	0.00	4.80	
2016		15.13	0.00	15.13	0.91	0.14	0.00	16.18	
Totals									
2015	2	2.17	0.00	2.17	0.26	0.28	0.41	3.12	
2015	212	8.47	0.00	8.47	1.02	1.10	1.59	12.18	
2015	SK	4.49	0.00	4.49	0.54	0.58	0.84	6.45	
2015		15.13	0.00	15.13	1.82	1.96	2.84	21.75	
Totals									
2014	2	2.17	0.00	2.17	0.26	0.54	0.45	3.42	
2014	212	8.47	0.00	8.47	1.02	2.12	1.74	13.35	
2014	SK	3.95	0.00	3.95	0.47	0.99	0.81	6.22	
2014		14.59	0.00	14.59	1.75	3.65	3.00	22.99	
Totals									

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Gary B. Barber
Smith County Tax Office
P.O. Box 2011
Tyler, TX 75710-2011
903-590-2920

2016+ Tax Statement

Property Account Number:
100000074700003000

Statement Date: 02/14/2017
Owner: TIDWELL JEREMY
Mailing Address: 130 COYLE ROAD
GILMER TX 75645

Property Location: 0000000 C R 371
Acres: 14.257
Legal Description: ABST A0747 I NORRIS TRACT 3 (P
T 25 035 AC / SEE A- 588 TR 4)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE	
0	51,183	0	0	2,566	
Taxing Entities		Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE		48,617	2,566	0.175000	4.49
SMITH CO EMER SERV#2		48,617	2,566	0.084648	2.17
SMITH COUNTY		48,617	2,566	0.330000	8.47
TOTAL BASE TAX					15.13
PENALTY & INTEREST					1.05
PRIOR YEARS					44.74
Total Amount Due					\$60.92

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE
SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT
AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$3.26.

↓ Detach ↓
Return With Payment

Property Account Number
100000074700003000

Total Amount Due **\$60.92**

2016 +Tax Statement
02/14/2017

IF PAID IN	AMOUNT DUE
MAR	61.56
APR	62.22
MAY	62.89
JUN	63.52
JUL	66.98
AUG	67.49

Please Make Checks Payable To:

Gary B. Barber

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

EXHIBIT 1

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TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645


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Account: 100000074700003010
APD: R178021
Location: 0000000C R 371
Legal: ABST A0747 I NORRIS
TRACT 3A (PT 25.225 AC / SEE A-588
TR 4A)
Owner: TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645

Acres: 17.367
Yr Built: 0
Sq Ft: 0
Def. Start: NONE
Def. End: NONE
Roll: R
UDI: 100%

2016 Values
Agrlculture 59222
Land Ag Land 3126
2016 Exemptions
AG002 59222

Click on the e-Statement button to view Total Tax Due.

Click on the e-Payment button to make a credit card or eCheck payment.

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[Correspondence](#)

Year	Unit	Levy Amount	Levy Paid	Levy Due	Penalty	Interest	Col Penalty	Total Due	Receipt Date
2016	2	2.65	0.00	2.65	0.16	0.03	0.00	2.84	
2016	212	10.32	0.00	10.32	0.62	0.10	0.00	11.04	
2016	SK	5.47	0.00	5.47	0.33	0.05	0.00	5.85	
2016 Totals		18.44	0.00	18.44	1.11	0.18	0.00	19.73	
2015	2	2.65	0.00	2.65	0.32	0.34	0.50	3.81	
2015	212	10.32	0.00	10.32	1.24	1.34	1.94	14.84	
2015	SK	5.47	0.00	5.47	0.66	0.71	1.03	7.87	
2015 Totals		18.44	0.00	18.44	2.22	2.39	3.47	26.52	
2014	2	2.65	0.00	2.65	0.32	0.66	0.54	4.17	
2014	212	10.32	0.00	10.32	1.24	2.58	2.12	16.26	
2014	SK	4.81	0.00	4.81	0.58	1.20	0.99	7.58	
2014 Totals		17.78	0.00	17.78	2.14	4.44	3.65	28.01	

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Gary B. Barber
Smith County Tax Office
P.O. Box 2011
Tyler, TX 75710-2011
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2016+ Tax Statement

Property Account Number:
100000074700003010

Statement Date: 02/14/2017
Owner: TIDWELL JEREMY
Mailing Address: 130 COYLE ROAD
GILMER TX 75645

Property Location: 0000000 C R 371
Acres: 17.367
Legal Description: ABST A0747 I NORRIS TRACT 3A (PT 25.225 AC / SEE A-588 TR 4A)

Exemptions: Ag 1D1

IMPROVEMENT VALUE	LAND MARKET VALUE	NON-HOMESITE IMPRV	NON-HOMESITE LAND	AG VALUE
0	62,348	0	0	3,126
Taxing Entities	Exemption Amount	Taxable Value	Tax Rate Per \$100	Base Tax
KILGORE COLLEGE	59,222	3,126	0.175000	5.47
SMITH CO EMER SERV#2	59,222	3,126	0.084648	2.65
SMITH COUNTY	59,222	3,126	0.330000	10.32
			TOTAL BASE TAX	18.44
			PENALTY & INTEREST	1.29
			PRIOR YEARS	54.53
			Total Amount Due	\$74.26

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE SMITH COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE SMITH COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

*ADDITIONAL COUNTY SALES TAX REDUCED YOUR COUNTY AD VALOREM TAX BY \$3.97.

↓ Detach ↓
Return With Payment

Property Account Number
100000074700003010

Total Amount Due **\$74.26**

2016 +Tax Statement
02/14/2017

<u>IF PAID IN</u>	<u>AMOUNT DUE</u>
MAR	75.05
APR	75.85
MAY	76.63
JUN	77.40
JUL	81.67
AUG	82.27

Please Make Checks Payable To:
Gary B. Barber

NOTE: TOTAL SHOWS CURRENT AND PRIOR YEAR TAXES DUE.

EXHIBIT 1

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TIDWELL JEREMY
130 COYLE ROAD
GILMER TX 75645